

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND,
AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 24 April 1902,—for,

RETURN "showing, for the year ended the 31st day of March 1902: (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper, No. 90, of Session 1901)."

Treasury Chambers, }
3 July 1902. }

AUSTEN CHAMBERLAIN.

(*Mfr. Lough.*)

Ordered, by The House of Commons, to be Printed,
3 July 1902.

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Part I.—REVENUE.

1901-1902.

CUSTOMS.

AMOUNT AND PROPORTIONS OF REVENUE CONTRIBUTED BY EACH KINGDOM AND FROM OTHER SOURCES IN THE YEAR 1801-1802.

REMARKS.

	REVENUE (Net Receipt)	Total.	As Adjusted to give True Contribution.	Total.	REMARKS.		
	As Collected.		As Adjusted to give True Contribution.				
	In England.	In Scotland.	In Ireland.				
	£.	£.	£.	£.			
Good Exported	1,068,000	221,000	—	1,289,000	By population: proportions based upon the Census Returns of 1801.		
Wine	250,000	4,000	1,000	255,000	By population: proportions based upon the Census Returns of 1801.		
Distillery and Duties	255,000	12,000	1,000	268,000	By population: proportions based upon the Census Returns of 1801.		
Distilleries	245,000	10,000	1,000	256,000	By population: proportions based upon the Census Returns of 1801.		
Foreign Spirits	—	—	—	—	By population: proportions based upon the Census Returns of 1801.		
Excise Revenue	4,700,000	150,000	102,000	4,952,000	By population: proportions based upon the Census Returns of 1801.		
Local Taxation Revenue	178,000	30,000	16,000	224,000	By population: proportions based upon the Census Returns of 1801.		
	4,878,000	180,000	118,000	5,176,000	By population: proportions based upon the Census Returns of 1801.		
Sugar	4,084,000	1,028,000	245,000	5,357,000	By population: proportions based upon the Census Returns of 1801.		
Tax	4,084,000	1,028,000	245,000	5,357,000	By population: proportions based upon the Census Returns of 1801.		
Tobacco	6,171,000	1,288,000	3,131,000	10,590,000	By population: proportions based upon the Census Returns of 1801.		
Wine	1,868,000	98,000	81,000	2,047,000	By population: proportions based upon the Census Returns of 1801.		
Other Articles	40,000	5,000	7,000	52,000	By population: proportions based upon the Census Returns of 1801.		
Total Net Revenue - £.	25,943,000	8,269,000	3,314,000	37,526,000	By population: proportions based upon the Census Returns of 1801.		
Per Cent.	89.48	28.45	7.18	100.00	By population: proportions based upon the Census Returns of 1801.		
(*) FOR THE REVENUE	25,943,000	8,269,000	3,314,000	37,526,000	By population: proportions based upon the Census Returns of 1801.		
(*) FOR THE LOCAL TAXATION	178,000	30,000	16,000	224,000	By population: proportions based upon the Census Returns of 1801.		

* £ 1,250,000 of this was due to excise clearance from bonded warehouses in the early part of 1803, in anticipation of increased duties on sugar.

INLAND REVENUE.

AMOUNT and PROPORTION of REVENUE Contributed

H E A D.	REVENUE (Net Receipt)			
	As Collected.			
	In England.	In Scotland.	In Ireland.	TOTAL.
Excise	£	£	£	£
Spice:				
Excise Revenue - - - - -	6,018,000	6,060,000	4,100,000	17,148,000
Local Taxation Revenue - - - - -	311,000	333,000	190,000	834,000
Beer:				
Excise Revenue - - - - -	11,303,000	684,000	1,361,000	13,378,000
Local Taxation Revenue - - - - -	380,000	22,000	40,000	442,000
Glasgow - - - - -	30,000	1,000	—	31,000
Wine:				
Excise Revenue - - - - -	34,000	6,000	213,000	253,000
Local Taxation Revenue - - - - -	3,595,000	374,000	—	3,969,000
Railway Duty - - - - -	225,000	23,000	—	268,000
Other Duties - - - - -	4,000	1,000	—	5,000
TOTAL EXCISE - - - - - £	22,612,000	8,480,000	5,823,000	36,915,000
(a) FOR THE EXCISE - - - - - £	18,323,000	7,802,000	5,823,000	31,948,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £	4,289,000	730,000	239,000	5,258,000
ESTATE, &c. DUTIES:				
Estate Duty (1894):				
Excise Revenue - - - - -	9,251,000	1,066,000	432,000	10,749,000
Local Taxation Revenue:				
* Personality Contributions - - - - -	2,360,000	307,000	116,000	2,783,000
Agricultural Rates Act - - - - -	1,229,000	183,000	—	1,412,000
Probate Duty:				
Excise Revenue - - - - -	43,000	2,000	5,000	50,000
Local Taxation Revenue - - - - -	43,000	2,000	5,000	50,000
Estate Duty (Temporary) - - - - -	25,000	1,000	5,000	31,000
Legacy Duty - - - - -	2,671,000	243,000	114,000	3,028,000
Succession Duty - - - - -	1,168,000	41,000	98,000	1,316,000
Corporation Duty - - - - -	45,000	2,000	—	47,000
TOTAL ESTATE, &c. DUTIES - - - - - £	15,263,000	1,993,000	590,000	17,846,000
(a) FOR THE EXCISE - - - - - £	12,996,000	1,611,000	647,000	15,254,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £	2,267,000	382,000	118,000	2,767,000
STAMPS - - - - -	5,883,000	677,000	312,000	7,772,000
LAND TAX - - - - -	743,000	50,000	—	793,000
HOUSE DUTY - - - - -	1,611,000	116,000	—	1,727,000
INCOME TAX (Appropriate Distribution of Receipts):				
Schedule A—Land and Houses - - - - -	7,163,000	952,000	500,000	8,615,000
Schedule B—Occupation of Land - - - - -	180,000	35,000	31,000	246,000
Schedule C—Government Stocks, &c. - - - - -	2,293,000	—	34,000	2,327,000
Schedule D—Public Companies, Foreign Dividends, Consols, &c. - - - - -	11,221,000	1,246,000	235,000	12,702,000
£	12,557,000	1,246,000	269,000	14,072,000
Schedule E—Trades and Professions - - - - -	7,278,000	965,000	224,000	8,467,000
Schedule F—Public Offices, &c., Official Salaries	980,000	15,000	45,000	1,040,000
Schedule G—Non-Official Salaries - - - - -	1,400,000	167,000	51,000	1,618,000
£	2,388,000	182,000	96,000	2,666,000
TOTAL INCOME TAX - - - - - £	30,625,000	3,410,000	1,143,000	35,178,000
AGGREGATE INLAND REVENUE - - - - - £	78,226,000	14,960,000	8,037,000	101,223,000
Per Cent. - - - - -	77.73	14.37	7.90	100.00
(a) FOR THE EXCISE - - - - - £	70,535,000	13,238,000	7,678,000	91,451,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £	7,341,000	1,222,000	388,000	8,951,000

* Including amount applied to charges under the Tythe Rates-charges (Rates) Act, 1890.

† Exclusive of Post and Transit Stamp.

INLAND REVENUE.

by each Kingdom in the Year 1901-1902.

REVENUE (Not Receipt)					REMARKS
As Adjusted to give True Contribution.					
By England.	By Scotland.	By Ireland.	From other Sources.	TOTAL.	
£.	£.	£.	£.	£.	
1 11,885,000	5,730,000	1,905,000	—	17,545,000	Based on consumption of spirits & beerage in each kingdom, as ascertained from the per capita returns of revenue of duty-paid spirits.
2 150,000	175,000	95,000	—	420,000	
3 11,735,000	5,905,000	2,000,000	—	18,275,000	
4 190,000	19,000	35,000	—	444,000	Adjusted on basis of statistics of transit of beer in three kingdoms in the year 1900-01.
5 55,000	6,000	—	—	61,000	
6 34,000	6,000	215,000	—	285,000	
7 1,995,000	374,000	—	—	2,372,000	Revenue as collected.
8 225,000	35,000	—	—	260,000	
9 6,000	1,000	—	—	7,000	
10 20,601,000	4,597,000	2,205,000	—	27,403,000	- - - TOTAL EXCISE.
11 26,091,000	4,825,000	2,181,000	—	31,756,000	
12 4,560,000	571,000	130,000	—	5,261,000	
13 8,000,000	1,005,000	425,000	185,000	9,615,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
14 3,281,000	307,000	115,000	46,000	3,749,000	
15 1,900,000	188,000	—	35,000	2,123,000	
16 45,000	2,000	3,000	1,000	51,000	Revenue as collected.
17 42,000	2,000	3,000	1,000	48,000	
18 3,882,000	404,000	215,000	—	4,511,000	
19 15,412,000	1,893,000	700,000	222,000	18,227,000	- - - TOTAL EXCISE, &c., DUTIES.
20 19,033,000	1,411,000	611,000	185,000	21,240,000	
21 3,570,000	408,000	119,000	73,000	4,260,000	
22 6,818,000	604,000	205,000	24,000	7,751,000	- - - STAMPS.
A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; 1 s. per week of one-fourth of total produce being deducted from England, and 1 s. per week added to Scotland, and 2 s. per week added to Ireland.					
A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proportion of which are detailed above.					
23 2,364,000	118,000	—	—	2,482,000	Revenue as collected.
24 7,684,000	887,000	531,000	—	9,102,000	- - - DUTIES.
25 12,893,000	1,457,000	332,000	270,000	15,952,000	Adjusted on basis of information derived from the statistics of produce duty, with the same percentages as in prior years.
26 7,223,000	1,616,000	327,000	30,000	9,196,000	
27 2,194,000	129,000	86,000	156,000	2,565,000	
28 86,083,000	5,653,000	1,270,000	495,000	93,501,000	Revenue as collected, but with an allowance for duty on values of Imperial Officers.
29 63,493,000	11,195,000	5,593,000	705,000	80,986,000	
30 37 50	44 00	24 00	75	106 00	
31 71,353,000	16,134,000	5,311,000	625,000	93,403,000	- - - TOTAL INCOME TAX.
32 8,339,000	1,063,000	216,000	53,000	9,671,000	- - - AGGREGATE INLAND REVENUE.
- - - Per Cent.					

MISCELLANEOUS REVENUE, 1901-1902.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL
	£.	£.	£.	£.	£.
SMALL FRANCHISES OF THE HEREDITARY REVENUE.	55,500	—	6,000	3,000	64,500
BANK OF ENGLAND - - - - -	193,000	—	—	1,000	195,000
CAPE NAVAL CONTRIBUTION - - - - -	—	—	—	30,000	30,000
CONTRIBUTION FROM INDIAN REVENUE - -	—	—	—	18,000	18,000
BANKRUPTCY ACT, 1883 - - - - -	10,500	—	—	—	10,500
COMPANIES (WINDING-UP) ACT, 1900 - -	8,000	—	—	—	8,000
POST OFFICE SAVINGS BANKS - - - - -	—	—	—	10,000	10,000
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	4,000	300	27,000	3,000	35,000
MINT - - - - -	—	—	—	285,000	285,000
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Trade - - - - -	—	—	—	1,000	1,000
Charity Commissioners - - - - -	5,000	—	—	—	5,000
Civil Service Commission - - - - -	—	—	—	100	100
Colonial Office - - - - -	—	—	—	2,000	2,000
Fishery Board, Scotland - - - - -	—	6,000	—	—	6,000
Friendly Societies Registry - - - - -	1,000	—	—	—	1,000
Fair Exhibition, 1900 - - - - -	—	—	—	27,000	27,000
Recovery of the Hereditary Revenue - -	1,000	—	—	—	1,000
Treasury, &c. - - - - -	2,000	100	—	15,000	17,000
Office of Works - - - - -	2,000	—	—	—	2,000
Carried forward	£ 231,500	5,300	23,000	701,000	1,037,000

MISCELLANEOUS REVENUE, 1901-1902—continued.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	Total.
	£.	£.	£.	£.	£.
Brought forward	391,500	5,400	33,000	795,000	1,025,900
Savings and Over-issues	3,400	—	—	3,200	4,000
Id. of Man	—	—	—	10,000	10,000
Canal Receipts, &c.	—	—	—	2,000	2,000
	394,900	5,400	33,000	710,200	1,043,500
<i>Add,—</i>					
* Fee and Patent Stamps, as detailed below . .	545,000	77,500	33,000	345,500	961,000
TOTAL MISCELLANEOUS REVENUE . £.	940,900	82,900	66,000	1,055,700	2,095,500
<i>Per Cent., Total</i>	41.87	4.44	3.79	48.15	100.00
<i>Per Cent., England, Scotland, and Ireland . .</i>	89.15	9.14	1.67	—	100.00
* FEE AND PATENT STAMPS :					
Bankruptcy Court, Ireland	—	—	3,000	—	3,000
Civil Service Commission	—	—	—	18,500	18,500
Companies Registration	67,800	4,000	1,700	—	73,500
County Courts, Ireland	—	—	20,000	—	20,000
District Audit	53,000	—	—	—	53,000
Edinburgh Gazette	—	3,500	—	—	3,500
Judgments Registry Fund	—	—	2,000	—	2,000
Judiciary	354,000	—	35,500	—	389,500
Land Commission, Ireland	—	—	4,000	—	4,000
Land Registry	48,000	—	—	—	48,000
Law Courts, Scotland	—	17,000	—	—	17,000
London Gazette	22,000	—	—	—	22,000
Luxury Fee Fund	—	—	500	—	500
Newspaper Registration	500	—	—	—	500
Public Record	500	—	1,000	—	1,500
Register House, Scotland	—	33,000	—	—	33,000
Registration of Deeds	—	—	14,000	—	14,000
Registration of Title	—	—	2,000	—	2,000
Registration of Money Lenders	—	—	—	1,000	1,000
Patents, Designs, and Trade Marks	—	—	—	395,000	395,000
TOTAL FEE AND PATENT STAMPS . £.	545,000	77,500	33,000	345,500	961,000

* Actual receipts in the year.

Part II-EXPENDITURE.

1901-1902.

PART II.—EXPENDITURE.

1901-1902.

(EXCHEQUER ISSUES.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	Total
1. CHARGEABLE AGAINST EX- CHEQUER REVENUE:	£.	£.	£.	£.	£.
National Debt Charges - -	—	—	—	21,680,000	21,680,000
Naval and Military Charges:					
(a) Army - - - -	—	—	—	92,757,000	92,757,000
(b) Navy - - - -	—	—	—	81,030,000	81,030,000
Civil Government Charges:					
(a) On Consolidated Fund -	814,000	138,500	169,000	807,500	1,429,000
(b) Votes - - - -	14,062,000	2,017,500	4,271,000	10,149,600	30,500,000
TOTAL CIVIL GOVERN- MENT CHARGES - - } £.	14,876,000	2,156,000	4,440,000	10,957,000	31,929,000
Collection of Taxes - -	2,307,000	406,000	243,000	—	2,956,000
Post Office Services - -	10,939,000	1,372,000	1,067,000	594,000	14,972,000
Payments to Local Taxation Accounts - - - -	—	98,500	1,055,000	—	1,153,000
TOTAL CHARGEABLE AGAINST EXCHEQUER REVENUE - - - } £.	27,642,000	4,081,000	6,825,000	157,024,000	195,572,000
	38,496,000				
2. MET OUT OF LOCAL TAXATION REVENUE:					
Miscellaneous Local Charges	8,297,000	1,028,000	889,000	—	9,714,000
GRAND TOTAL - £.	35,939,000	5,009,000	7,214,000	157,024,000	205,236,000
	48,212,000				
Per Cent., England, Scotland, and Ireland - - - -	79.55	10.49	14.06	—	100.00
Per Cent., Total - - - -	27.31	2.48	3.62	76.51	100.00

DETAILS OF NAVAL AND MILITARY CHARGES, 1901-1902.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
Army Services	—	—	—	90,063,000	90,797,000
Ordnance Factories	—	—	—	188,000	
Indian Army Pension Deficiency Fund Annuity	—	—	—	215,000	
Navy Services	—	—	—	80,650,000	81,650,000
TOTAL NAVAL AND MILITARY CHARGES	£.	—	—	168,797,000	169,797,000

DETAILS OF CIVIL GOVERNMENT CHARGES, 1901-1902.

(a) ON CONSOLIDATED FUND.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST	—	—	—	188,000	188,000
ANNUITIES AND PENSIONS:					
Annuities to the Royal Family	—	—	—	154,000	154,000
Pensions for Naval and Military Services	—	—	—	21,000	21,000
Pensions for Political and Civil Services	—	—	—	3,000	3,000
Pensions for Judicial Services	24,000	12,000	5,000	2,000	43,000
Compensation, Court of Justice	11,000	—	2,500	—	13,500
Retired Allowances to Members of the Household of Her late Majesty, Queen Victoria	—	—	—	17,000	17,000
Miscellaneous Pensions	—	—	—	5,000	5,000
Civil List Pensions	—	—	—	25,000	25,000
TOTAL ANNUITIES AND PENSIONS	£. 37,000	12,000	11,500	194,000	220,000
SALARIES AND ALLOWANCES:					
Speaker, House of Commons	—	—	—	5,000	5,000
Exchequer and Audit Departments	—	—	—	3,500	3,500
Clergy and Schools	—	18,000	—	1,500	19,500
Inspectors of Anatomy	500	500	500	—	1,500
Copyright Compensation	500	—	500	—	1,000
Salaries formerly on the Hereditary Revenue of Scotland	—	6,000	—	—	6,000
Lord Revenue Allowances	1,000	—	—	—	1,000
Lord Lieutenant, Ireland	—	—	20,000	—	20,000
Queen's Colleges, Ireland	—	—	21,000	—	21,000
Miscellaneous	—	—	500	—	500
TOTAL SALARIES AND ALLOWANCES	£. 2,000	24,500	22,500	19,000	70,000
COURTS OF JUSTICE:					
Salaries	275,000	101,000	115,000	21,000	512,000
MISCELLANEOUS SERVICES:					
Rosen's Dutch Loan	—	—	—	14,000	14,000
Greenwich Hospital	—	—	—	5,000	5,000
Duchy of Lancaster (Wine Compensation)	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tithes Compensation)	—	—	—	16,000	16,000
Public Offices Rate Annuity	—	—	—	16,000	16,000
Construction of Proposed Charges	—	1,000	—	6,000	7,000
TOTAL MISCELLANEOUS SERVICES	—	1,000	—	37,000	38,000
TOTAL CIVIL GOVERNMENT CHARGES ON CONSOLIDATED FUND	£. 416,000	135,500	160,500	267,500	1,420,000

Details of Civil Government Charges, 1901-1902—continued.

(b) VOTED.

	English.	Scottish.	Ireln.	General.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palaces and Marlborough House -	101,000	3,000	—	—	104,000
Royal Parks, &c. - - - - -	101,000	10,000	—	—	111,000
Houses of Parliament (Buildings) - -	—	—	—	30,500	30,500
Magistrates' Legal Buildings (Great Britain)	10,000	10,000	—	—	20,000
Gloucester Mansions - - - - -	—	—	—	2,000	2,000
Art and Science Buildings (Great Britain)	30,000	4,000	—	—	34,000
Diplomatic and Consular Buildings - -	—	—	—	30,000	30,000
Revenue Department Buildings (Great Britain)	300,000	37,000	—	—	337,000
Public Buildings - - - - -	330,000	10,000	1,000	70,000	511,000
Survey of United Kingdom - - - -	25,000	25,000	20,000	3,000	207,000
Harbours under Board of Trade and Light-houses Abroad.	4,500	—	—	—	4,500
Richmond Harbour - - - - -	—	25,000	—	—	25,000
Sales of Government Property (United Kingdom).	100,000	21,000	45,000	27,000	493,000
Public Works and Buildings in Ireland -	—	—	175,000	20,000	200,000
Railways (Ireland) - - - - -	—	—	110,000	—	110,000
TOTAL OF CLASS I. - £.	1,330,000	110,000	412,000	210,000	2,102,000

Details of Civil Government Charges, 1901-1902—continued.

	English.	Scottish.	Irish.	General.	Total.
CLASS II.	£.	£.	£.	£.	£.
ENGLAND.					
House of Lords Office - - - -	—	—	—	—	—
House of Commons Office - - - -	—	—	—	12,500	12,500
Treasury, &c. - - - - -	30,000	5,000	9,500	32,500	85,500
Home Office, &c. - - - - -	129,500	12,000	3,500	—	133,000
Foreign Office - - - - -	—	—	—	73,500	73,500
Colonial Office - - - - -	—	—	—	23,000	23,000
Privy Council Office - - - - -	3,500	—	—	2,000	11,500
Privy Seal Office - - - - -	—	—	—	3,000	3,000
Board of Trade - - - - -	5,000	—	—	170,000	181,000
Maritime Marine Services - - - -	—	—	—	84,000	84,000
Bankruptcy Department of the Board of Trade - - - - -	—	—	—	—	—
Board of Agriculture - - - - -	60,000	12,000	—	—	72,000
Charity Commission, &c. - - - -	24,500	—	—	—	24,500
Civil Service Commission - - - -	—	—	—	42,500	42,500
Exchequer and Audit Department - -	—	—	—	61,200	61,200
Friendly Societies Registry (United Kingdom) - - - - -	5,000	500	500	—	7,000
Local Government Board - - - -	215,000	—	—	—	215,000
Lunacy Commission - - - - -	16,200	—	—	—	16,200
Mint - - - - -	—	—	—	—	—
National Debt Office - - - - -	—	—	—	13,000	13,000
Public Record Office - - - - -	24,000	—	—	—	24,000
Public Works Loan Commission - - -	—	—	—	—	—
Registrar General's Office - - - -	104,000	—	—	—	104,000
Stationery, &c., United Kingdom - -	225,000	31,000	32,000	405,000	745,000
Works, Forests, &c., Office of - - -	17,000	500	1,500	—	19,000
Works and Public Buildings, Office of -	50,000	5,000	—	8,000	64,000
Secret Service - - - - -	—	—	—	42,000	42,000
SCOTLAND.					
Secretary for Scotland's Office - - -	—	31,000	—	—	31,000
Fishery Board - - - - -	—	18,000	—	—	18,000
Lunacy Commission - - - - -	—	6,000	—	—	6,000
Registrar General's Office - - - -	—	32,000	—	—	32,000
Board of Supervisors, &c. - - - -	—	13,000	—	—	13,000
IRELAND.					
Lord Lieutenant's Household - - -	—	—	5,000	—	5,000
Chief Secretary's Office, &c. - - -	—	—	25,000	—	25,000
Department of Agriculture - - - -	—	—	120,000	—	120,000
Charitable Donations and Bequests Office -	—	—	2,000	—	2,000
Local Government Board - - - -	—	—	65,000	—	65,000
Public Record Office - - - - -	—	—	5,000	—	5,000
Public Works Office - - - - -	—	—	35,000	—	35,000
Registrar General's Office - - - -	—	—	25,000	—	25,000
Valuation and Boundary Survey - - -	—	—	15,000	—	15,000
TOTAL OF CLASS II. - £.	1,603,000	165,000	308,000	1,063,000	2,660,000

Details of Civil Government Charges, 1931-1932—continued.

	English	Scottish.	Irish.	General.	Total.
CLASS III.	£	£	£	£	£
Law Charges - - - - -	42,000	—	—	1,000	43,000
Miscellaneous Legal Expenses - - -	57,000	—	100	11,500	68,600
Supreme Court of Judicature - - -	308,500	—	—	—	308,500
Land Registry - - - - -	31,200	—	—	—	31,200
County Courts - - - - -	15,000	—	—	—	15,000
Police (England and Wales) - - -	44,500	—	—	—	44,500
Prisons (England and the Colonies) - -	616,000	—	—	38,000	654,000
Reformatory and Industrial Schools (Great Britain).	190,000	41,000	—	—	231,000
Broadmoor Criminal Lunatic Asylum - -	43,500	—	—	—	43,500
SCOTLAND.					
Law Charges and Courts of Law - - -	—	33,000	—	—	33,000
Register House, Edinburgh - - -	—	42,000	—	—	42,000
Griffiths Commission - - - - -	—	5,000	—	—	5,000
Prisons - - - - -	—	87,000	—	1,000	88,000
IRELAND.					
Law Charges and Criminal Prosecutions -	—	—	63,500	—	63,500
Supreme Court of Judicature and other Legal Departments -	—	—	101,000	—	101,000
Land Commission - - - - -	—	—	125,000	—	125,000
County Court Officers, &c. - - - -	—	—	108,500	—	108,500
Dublin Metropolitan Police (including Police Courts).	—	—	92,000	—	92,000
Constabulary - - - - -	—	—	1,352,000	—	1,352,000
Prisons - - - - -	—	—	108,000	5,000	113,000
Reformatory and Industrial Schools - -	—	—	110,000	—	110,000
Dundrum Criminal Lunatic Asylum - -	—	—	6,000	—	6,000
TOTAL OF CLASS III. - £	1,385,000	278,000	2,670,500	53,500	4,336,500

Details of Civil Government Charges, 1901-1902—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS IV.	£	£	£	£	£
ENGLAND.					
Board of Education	8,765,000	—	—	—	8,765,000
British Museum	165,000	—	—	—	165,000
National Gallery	16,500	—	—	—	16,500
National Portrait Gallery	4,000	—	—	—	4,000
Wallace Gallery	7,000	—	—	—	7,000
Scientific Investigation, &c. (United Kingdom).	3,000	2,000	3,000	45,000	53,000
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	75,000	43,000	—	—	118,000
SCOTLAND.					
Public Education	—	1,284,000	—	—	1,284,000
National Gallery	—	3,500	—	—	3,500
IRELAND.					
Public Education	—	—	1,301,000	—	1,301,000
Railway Schools Commissioners	—	—	1,000	—	1,000
National Gallery	—	—	5,000	—	5,000
Queen's Colleges	—	—	5,000	—	5,000
TOTAL OF CLASS IV . . £	10,004,500	1,490,000	1,313,000	45,000	13,792,500
CLASS V.					
Diplomatic and Consular Services	—	—	—	475,000	475,000
Uganda, Central and East Africa Protectorates, and Uganda Railway.	—	—	—	530,000	530,000
Colonial Services (excluding South Africa)	—	—	—	426,000	426,000
Olympic Grant in Aid	—	—	—	15,000	15,000
Scholarships to Telegraph Companies	—	—	—	74,000	74,000
Treasury Chest Fund	—	—	—	304,000	304,000
Territorial and Orange River Colony	—	—	—	6,500,000	6,500,000
Loans to the Wuchang Railway	—	—	—	75,000	75,000
TOTAL OF CLASS V . . £	—	—	—	8,469,000	8,469,000

Details of Civil Government Charges, 1901-1902—continued.

	English.	Scottish.	Irish.	General.	Total.
	£	£	£	£	£
CLASS VI.					
Superannuation and Retired Allowances -	223,000	22,200	80,800	164,800	570,000
Merchant Seamen's Fund Pensions -	—	—	—	3,800	3,800
Savings Banks and Friendly Societies Debentures.	—	—	—	49,800	49,800
Miscellaneous Charitable and other Allowances.	2,000	—	—	—	2,000
Hospitals and Clinics (Ireland) -	—	—	17,200	—	17,200
TOTAL OF CLASS VI. - £	225,000	22,200	98,000	218,500	643,000
CLASS VII.					
Temporary Commissions -	5,800	500	2,000	5,200	20,000
Miscellaneous Expenses -	5,000	1,000	5,000	11,800	26,000
Repayments to Civil Contingencies Fund -	—	—	—	14,000	14,000
TOTAL OF CLASS VII. - £	14,000	1,500	10,000	30,500	59,000
Class I. -	1,326,000	169,000	413,000	290,000	2,198,000
" II. -	1,010,000	166,000	368,000	1,063,000	2,606,000
" III. -	1,584,000	278,000	2,033,000	84,000	3,799,000
" IV. -	10,096,000	1,430,000	1,312,000	46,000	12,784,000
" V. -	—	—	—	5,104,000	5,104,000
" VI. -	220,000	22,200	96,000	236,700	614,900
" VII. -	14,000	1,500	10,000	30,500	59,000
Grant to Earl Roberts -	—	—	—	200,000	200,000
TOTAL CIVIL GOVERNMENT CHARGES VOTED - £	14,062,000	2,011,200	4,271,000	33,149,200	53,493,000
CUSTOMS -	793,000	106,000	64,000	—	963,000
INLAND REVENUE -	1,607,000	259,000	179,000	—	2,045,000
TOTAL COLLECTION OF TAXES - £	2,397,000	465,000	243,000	—	2,905,000
POST OFFICE -	7,511,000	943,000	776,000	—	9,230,000
TELEGRAPH SERVICE -	3,871,000	320,000	218,000	—	4,409,000
PAQUET SERVICE -	65,000	60,000	63,000	284,000	712,000
TOTAL POST OFFICE SER- VICES - £	10,986,000	1,373,000	1,057,000	284,000	13,719,000
TOTAL REVENUE DEPART- MENTS - £	13,289,000	1,777,000	1,323,000	284,000	16,673,000

Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1901-2.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	Total.	Per Cent.
	£		£.		£		£.	
Total Revenue as contributed .	129,559,000	82.79	16,065,000	10.75	9,784,000	6.55	145,397,000	100
Local Expenditure	33,530,000	74.55	5,059,000	10.49	7,314,000	14.56	45,902,000	100
Balance available for Imperial Expenditure	96,029,000	66.68	10,996,000	10.37	2,470,000	2.54	109,495,000	199

REVENUE AND EXPENDITURE
(ENGLAND, SCOTLAND, AND IRELAND).

RETURN showing, for the year ended 31 March 1902: (1) the Amount contributed by England, Scotland, and Ireland, respectively, to the Revenue collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services (not out of such Revenue); and (3) the Balance of REVENUE contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure (in continuation of Parliamentary Paper, No. 90, of Session 1901).

(Mr. Lowry.)

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